
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Whitley County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

County Official Responsible: Angela S. Adams

Date Took Office: 1/1/2003

Level of Certification received by or before November 2007: Level II

Workplan Submitted:

Workplan Detail Requested by DLGF:

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received: 12/7/2007

Workbook Values: Received

Ratio Study Approved: 1/10/2008

Estimated Date for Completion:

What Work for Dataset has been Accomplished?

4/14/08 update: Submitted data to Test on DLGF website on 3/27, received reports on 4/3 with details of many errors/problems. Vendor discovered they gave the County an old version of their data to test by mistake. Vendor is re-creating the files, and once completed the County will resubmit to the DLGF Test site and to LSA.

3/26/08 update: Vendor is working to get 2nd tool installed to they can send data submission to the State. As soon as its loaded, they will submit data.

2/29/08 update: F-11's sent out, appeal deadline is March 17th; all work completed, waiting for Vendor to do their portion

Roll to Auditor?

3/26/08 update: Rolled to Auditor on 3/25.

2/29/08 update: plan to roll week of March 17th or 24th; Plan to complete 2/15/08

Date for Splits and Combinations Entered?

2007 Pay 2008 New Construction Entered? yes

Date for completed 2007 Sales Disclosures entered?

Date for Neighborhood Analysis?

Date for Sales Analysis?

Date for Land Valuation?

Date for Improvement Valuation - Cost Approach:

Date for Improvement Valuation - Income Approach:

Date for Improvement Valuation - Sales Approach:

Current Vendor: William Shultz

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly? when work is completed

Warned Vendor for Failure to Meet Deadline? yes

Thursday, May 01, 2008

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Whitley County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

Vendor Contract for 2008 Pay 2009? in process

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

letter sent from County Assessor & County Commissioners 12/4/07

Whitley County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Angela S. Adams

Date Took Office: 1/1/2003

Level of Certification received by or before November 2007: Level II

Estimated Date for Completion:

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

completed in August 2007

Date for 2008 Mobile Home Valuation:

Current Vendor: AS2, INC

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

Whitley County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due 3/15 of the Pay Year

Date Loaded

Number of Days Late 48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due 2/15 of the Pay Year

Date Loaded

Number of Days Late 77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 4/17/2008

Number of Days Late 200

Compliance Status Pending

PERSPROP

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 11/19/2007

Number of Days Late 50

Compliance Status Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due 6/1 of the Assessment Year

Date Loaded 12/7/2007

Number of Days Late 189

Compliance Status Approved

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Whitley County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	3/11/2008
<i>Number of Days Late</i>	11
<i>Compliance Status</i>	r-nr

TAXDATA

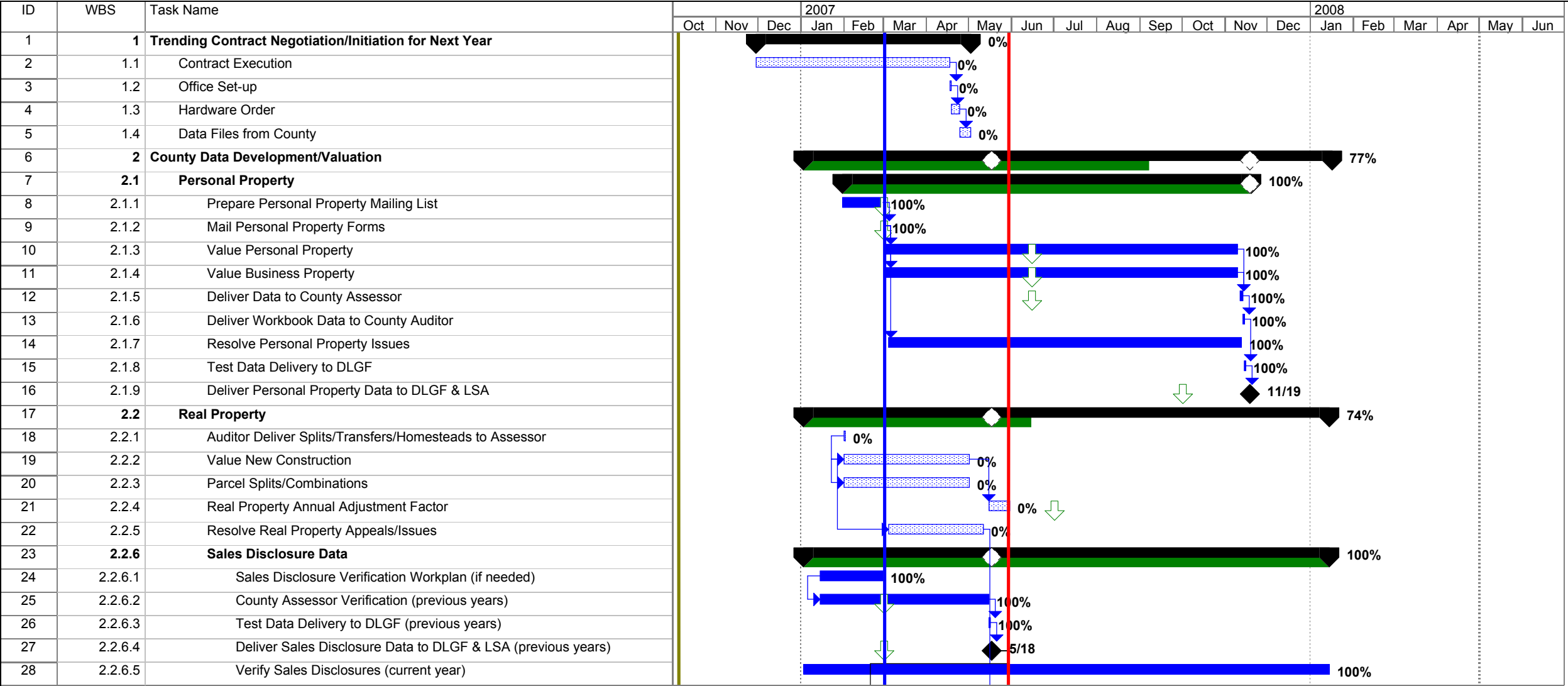
Office - Auditor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.



Project: Whitley County Trending.mpp
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

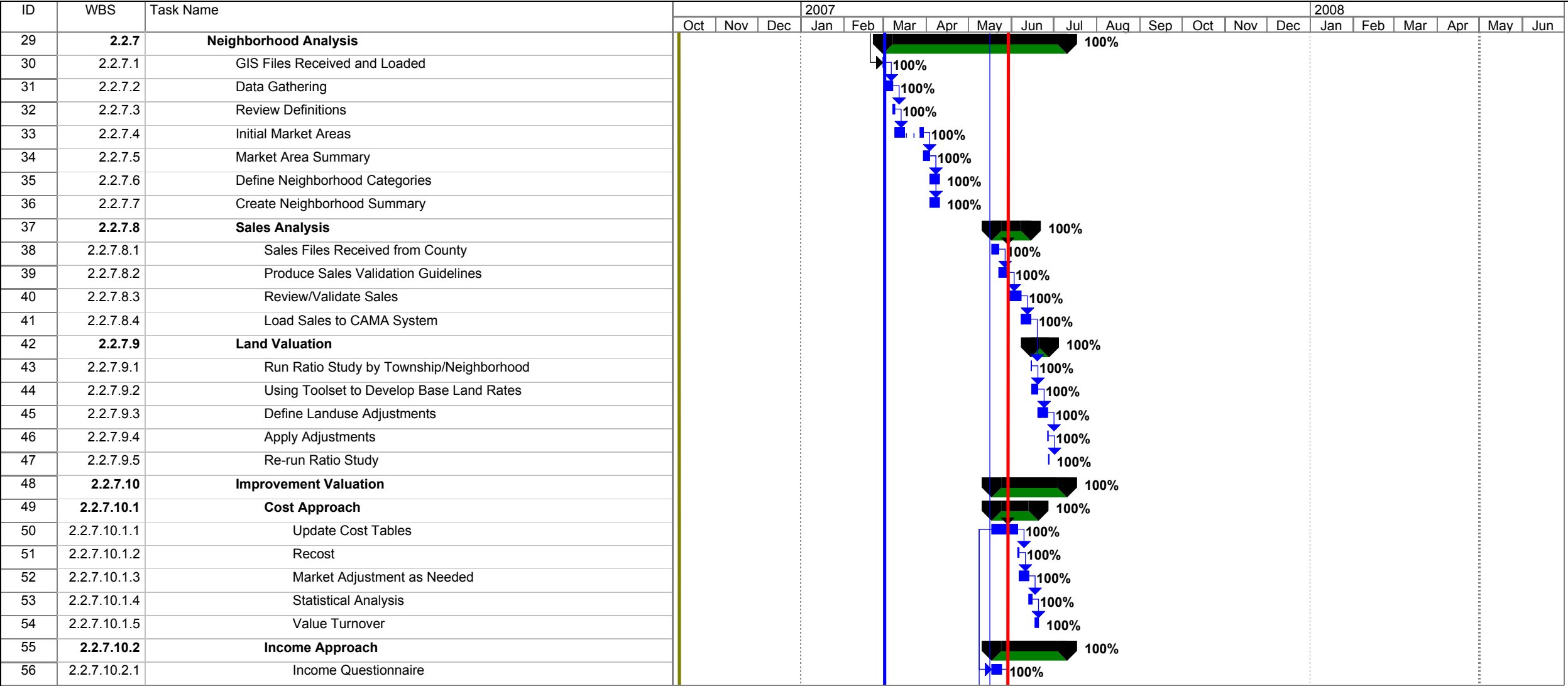
Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

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Project: Whitley County Trending.mpp
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

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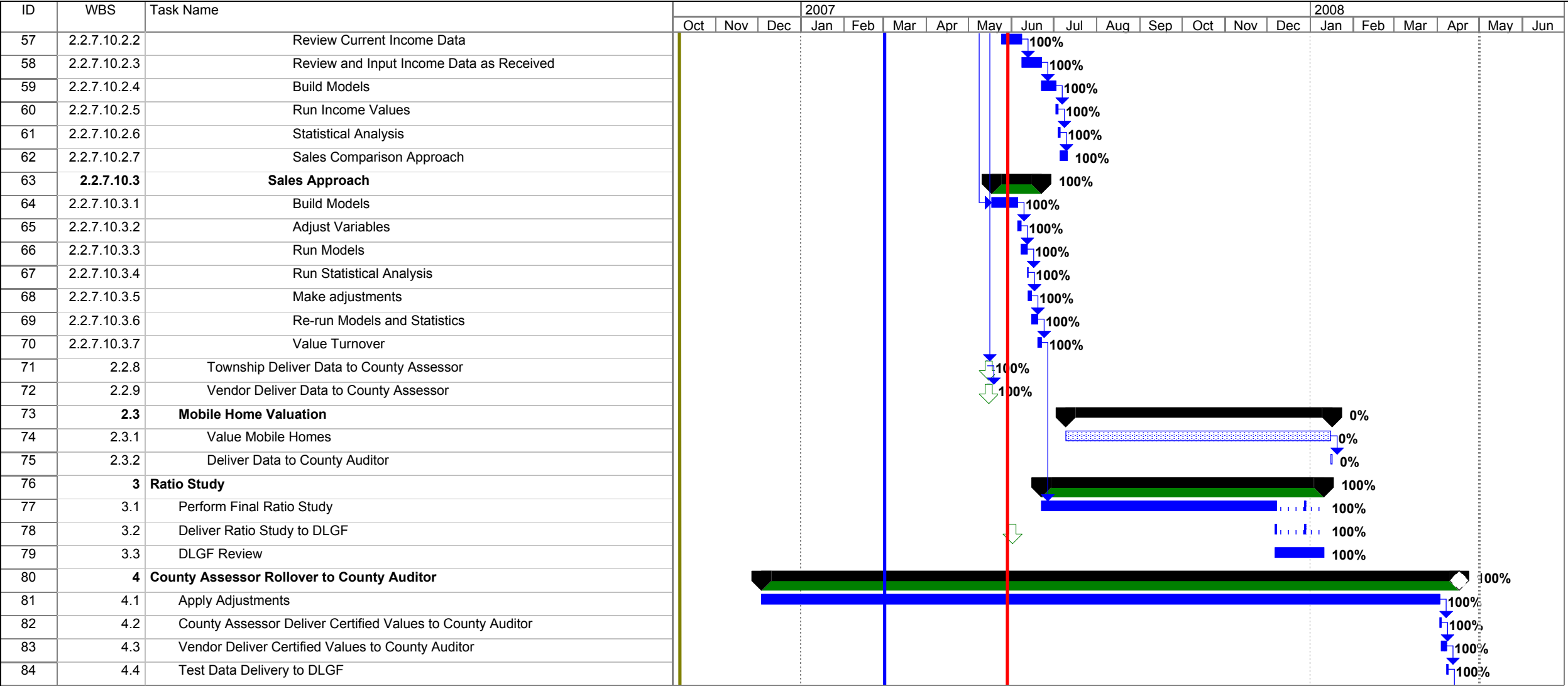
Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State



Project: Whitley County Trending.mpp
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline




















Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

ID	WBS	Task Name				2007												2008					
			Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
85	4.5	Deliver Real Property Data to DLGF & LSA																					

Project: Whitley County Trending.mpp Date: Thu 5/1/08	Critical		Task Progress		Summary Progress		Deadline	
	Critical Revise/Resubmit		Baseline		Summary		Real/Personal Data Due	
	Critical Progress		Baseline Revise/Resubmit		Project Summary		Sales Data Due	
	Task		Baseline Milestone		External Tasks		Ratio Study Due	
	Revise/Resubmit		Milestone		External Milestone			

Note: Revise/Resubmit denotes data exchange between County and/or State